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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(25)/3639

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

- (1) These rules may be called the Goa Goods and Services Tax (Tenth Amendment) Rules, 2017.
- (2) They shall be deemed to have come into force from the 18th day of October, 2017.

2. In the Goa Goods and Services Tax Rules, 2017.— (i) in rule 89, in sub-rule (1), for third proviso, the following proviso shall be substituted, namely:—

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by,—

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund”;

(ii) in rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry of three months”, the words “, or such further period as may be allowed by the Commissioner,” shall be inserted;

(iii) in FORM GST RFD-01,

(a) for “Statement-2”, the following Statement shall be substituted, namely:—

“Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

| (Amount in Rs.) | | | | | | | | | | | |
|-----------------|-----------------|------|-------|----------------|------|------|----------|------|--|---|---|
| Sr. No. | Invoice details | | | Integrated tax | | Cess | BRC/FIRC | | Integrated tax and cess involved in debit note, if any | Integrated tax and cess involved in credit note, if any | Net Integrated tax and cess (6+7+10-11) |
| No. | No. | Date | Value | Taxable value | Amt. | | No. | Date | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| ”. | | | | | | | | | | | |

(b) for “Statement-4”, the following Statement shall be substituted, namely:—

“Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

| GSTIN of recipient | Invoice details | | | Shipping bill/ /Bill of export/ /Endorsed invoice by SEZ | | Integrated Tax | | Cess | Integrated tax and cess involved in debit note, if any | Integrated tax and cess involved in credit note, if any | Net Integrated tax and cess (8+9+10-11) |
|--------------------|-----------------|------|-------|--|------|----------------|------|------|--|---|---|
| | No. | Date | Value | No. | Date | Taxable Value | Amt. | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | .” |

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 2nd November, 2017.

Notification

38/1/2017-Fin(R&C)(26)/3640

In exercise of the powers conferred by section 147 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:—

TABLE

| Sl. No. | Description of supply |
|---------|--|
| (1) | (2) |
| 1. | Supply of goods by a registered person against Advance Authorisation. |
| 2. | Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation. |
| 3. | Supply of goods by a registered person to Export Oriented Unit. |
| 4. | Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation. |

Explanation—

For the purposes of this notification,—

(1) "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.

(2) Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.

(3) "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

This Notification shall be deemed to have come into force from the 18th day of October, 2017.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 2nd November, 2017.

Notification

38/1/2017-Fin(R&C)(39/2017-Rate)/3641

In exercise of the powers conferred by sub-section (1) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby notifies the state tax rate of 2.5 per cent on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:—

TABLE

| Sl. No. | Tariff item, sub-heading, heading or chapter | Description of Goods | Condition |
|---------|--|---|---|
| (1) | (2) | (3) | (4) |
| 1. | 19 or 21 | Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government | When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, as the case may be, may allow in this regard. |

Explanation.—

(1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

This Notification shall be deemed to have come into force with effect from the 18th day of October, 2017.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 2nd November, 2017.

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